

HOUSE No. 2301

By Mr. Dempsey of Haverhill, petition of Brian S. Dempsey relative to reimbursing fuel excise taxes paid by municipalities. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT PROVIDING FOR REIMBURSEMENT OF FUEL TAXES TO CITIES AND TOWNS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 SECTION 1. Chapter 64A of the General Laws is hereby
2 amended by inserting after section 7A the following section:—
3 Section 7B. Any city or town who shall buy any fuel on which
4 an excise has been paid or is chargeable under the chapter shall be
5 reimbursed the amount of said excise in the manner and subject to
6 the conditions herein provided. Claim for reimbursement of said
7 excise shall be filed on or before the 15th day of 4th month
8 following the close of the taxable year for which reimbursement is
9 sought. Such claim shall be on a form prescribed by the commis-
10 sioner. The commissioner shall transmit all claims approved by
11 him to the comptroller for certification, and the amount approved
12 by the commissioner and certified as aforesaid shall be paid forth-
13 with from the proceeds of the excise tax levied under this chapter
14 without specific appropriation.